



Ministry of Finance

Directorate General of National Budget



MONTHLY FINANCIAL REPORT

NATIONAL BUDGET 1399/2020

(Sawr 1399/May 2020)



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Introduction

Monthly financial report provides the latest information on the resources and expenditure of the Afghanistan government for public and decision makers, to increase transparency, openness, and accountability of the national budget.

Article 54 of Public Finance and Expenditure Management Law urges the ministry of finance to publish the government resources and expenditure report, while presenting the monthly budget reports meets the requirements of international financial standards such as PEFA (Public Expenditure and Financial Accountability) and OBI (Open Budget Index).

According to the requirements of national laws and international standards the Directorate General of National Budget prepares the monthly financial report of national budget on the basis of the latest AFMIS (Afghanistan Financial Management Information System) data and it will be available to the public through the official website of the Directorate General of National Budget: www.budgetmof.gov.af

The monthly financial report of the national budget in the resource section includes domestic revenue, grants and loans and in the expenditures section it includes consolidated budget (operation + development) by ministries/Agencies, expenditure by province, expenditure by programs, expenditure by economic codes, and expenditure by government functions (COFOG). Government actual revenues and expenditure are compared to the previous month, estimated of the month and the same period of last year.

All the financial figures in this report are generated from the AFMIS system and includes all budget changes during the fiscal year based on budget supplementary, transfers from contingency fund and transfers among ministries and agencies.

Summary of Resources & Expenditure

Afghanistan provides its financial resources through three resources: Domestic Revenue, Grants and Debt. The share of domestic revenue is 67% and share of grant and debt are 33% in financial resources, so far.

Afghanistan's government expenditure is divided in two parts: operation and development. So far, the share of operational expenditure is 75% and development expenditure is 25%.

33% of total estimated domestic revenue has been collected. In budget 1399/2020, total domestic resources is projected 208 billion and 900 million AFNs and so far, 69 billion and 176 million AFNs domestic revenue has been collected.

Domestic revenue decreased 16% in comparison of same time in last year. Domestic revenues from the start of the fiscal year till now is 69 billion and 176 million AFS, however Domestic revenues were 79 billion and 637 million compared to the same period last year which shows more than 10 billion AFNs decrease.

Domestic revenue decreased 62% in comparison of the last month. Revenue collection has been 8 billion AFNs in Sawr/May, and the revenue collection in Hamal/April was 22 billion AFNs which shows more than 13 billion AFNs decline.

Domestic revenue declined 21% in comparison of monthly plan. Based on the revenue monthly plan, 87 billion AFNs should be collected so far, but 69 billion AFNs has been collected. It shows 18 billion decrease¹.

The revenue and expenditure of the Afghanistan government in the fiscal year 1399/2020 are briefly summarized in Table 1 and Domestic revenue trend is illustrated in the figure 1.

Table 1- Summary of revenue and expenditure, Sawr 1399 /May 2020 in Million AFNs

	Estimated 1399/ 2020	Actual Sawr 1399/ May 2020	Percentage
Total Resources	433,961	103,814	24%
Domestic Resources	208,900	69,176	33%
Grants (included Debt)	225,061	34,638	15%
Total Expenditure	446,358	135,598	30%
Operation Budget	299,555	101,121	34%
Development Budget	146,803	34,477	23%
Discretionary Budget	64,023	21,886	34%
Non-Discretionary Budget	82,781	12,591	15%
Balance	-12,397	-31,783	

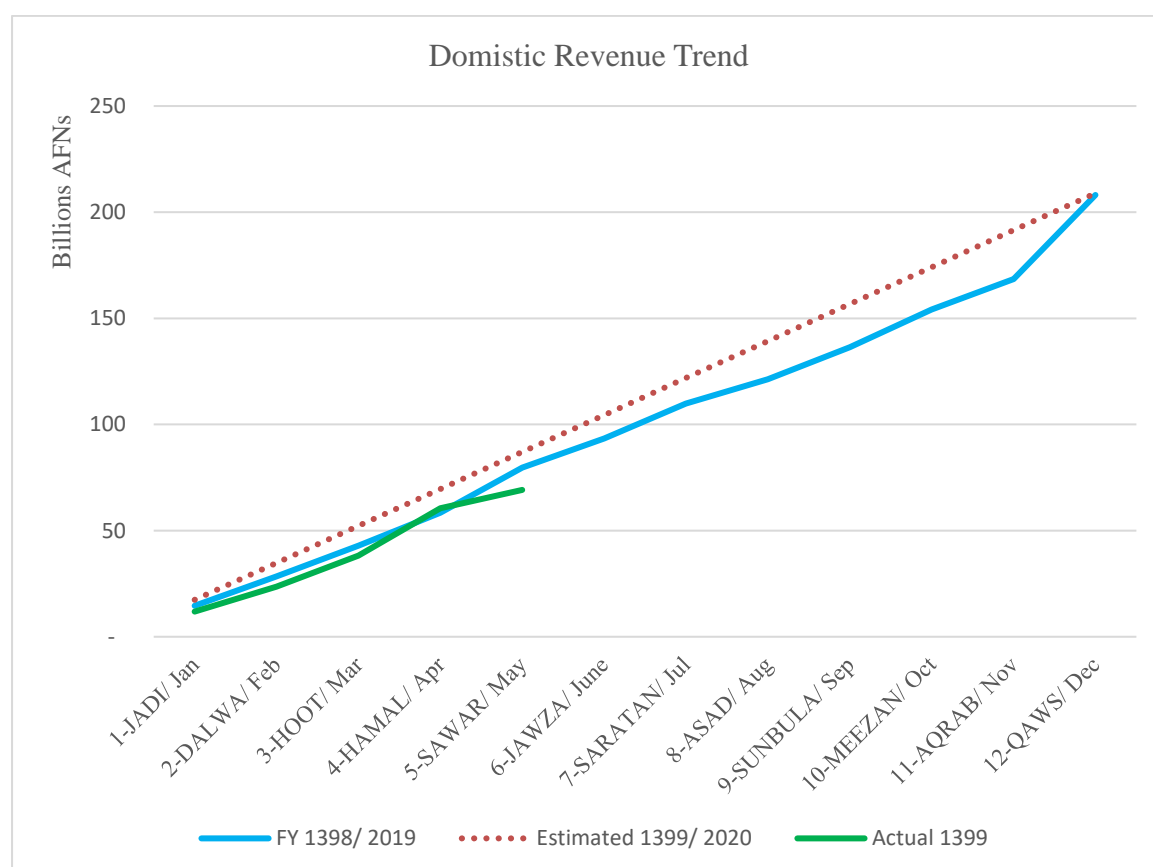


Figure 1- Trends of Domestic Revenue FY 1399/2020

¹ For revenue monthly plan, the annual estimated revenue has been divided by 12 months equally.

15% projected grants has been received¹. In national budget 1399/2020, grants has been projected 207 billion and 84 million AFNs and 17 billion and 978 million is added by new commitments of donors in budget supplementary, so, the total project grants is 225 billion and 61 million. So far, 34 billion and 638 million AFNs has been received. (Loans Included)

24% of the total projected financial resources have been met. The total resources of fiscal year 1399/ 2020 is projected 433 billion and 961 million AFNs (Domestic Resources & Grants Included), and so far, 103 billion and 814 million AFNs has been received

23% of development budget has been spent. The total development budget is 146 billion and 803 million AFNs in the fiscal year 1399/2020 (139.28 billion approved budget and 7.523 billion new commitments of donors). 34 billion and 477 million AFNs has been spent. It includes 21 billion and 886 million from discretionary and 12 billion and 591 million from non-discretionary fund.

Development expenditure declined 1% in comparison to the same period in the last year. It has been spent 34.5 billion AFNs until the end of Sawr 1399/ May 2020 form development budget, while it had been spent 34.6 billion in the same period in the last fiscal year. It indicates 100 million decrease.

Development expenditure has 30% increase in comparison to the last month. The total expenditure for development budget in Sawr/May is 11 billion AFS, while the expenditure was 8 billion AFNs in Hamal/April which shows 3 billion AFNs increase.

Development expenditure has 71% decline in comparison to the financial plan. The total projection for development expenditure till end of Sawr 1399/May 2020 is 119 billion AFNs, while the expenditure is 34 billion AFNs, which is 85 billion AFNs less than the estimated budget for this period.

34% of operation budget has been spent. The total operation budget in the fiscal year 1399/ 2020 is 299 billion and 555 million AFNs, and so far, 101 billion and 121 million AFNs has been spent.

Operation expenditure has been decreased 10% in comparison to the same period of last year. In the last fiscal year in the same time, 92 billion had been spent. While so far, 101 billion has been spent. This shows 9 billion increase in comparison to last year same period.

Operation expenditure has been declined 42% in comparison to the financial plan. 175 billion AFNs of operation budget has been planned to spend till end of Sawr/May while 101 billion AFNs has been spent. This shows 74 billion decrease in comparison to planned budget

Operation expenditure has been declined 13% in comparison to the previous month. The total operation expenditure in Sawr 1399/May 2020 was 24 billion AFNs, while the expenditure in Hamal/April was 28 billion AFNs, which shows 4 billion AFNs decrease in the expenditure compared to the last month.

¹ The debt that Afghanistan receives from international organizations and foreign countries is very low, for this reason mostly it counts in the grants.

30% of consolidated budget has been spent. The total consolidated budget (Operation+ Development) in the fiscal year 1399/2020 is 446 billion and 358 million AFNs. And so far, 135 billion and 597 million AFNs has been spent.

Consolidated expenditure has been increased 7% in comparison to the same period of the last year. In the last year, in the same period, 126 billion had been spent. While so far, 135 billion has been spent. It is shown 9 billion increase in comparison to the same period of the last fiscal year

Consolidated expenditure has been declined 54% in comparison to the financial plan. 294 billion AFNs consolidated budget had been planned to spend until to end of Sawr/May, but it has been spent 135 billion. It indicates 159 billion decrease in comparison to planned budget.

Consolidated expenditure has been declined 1% in comparison of last month. Consolidated expenditure is 38.8 billion in Sawr/ May and it was 39.2 billion in Hamal/ April. This shows more than 300 million decrease in consolidated expenditure.

More details are shown in the table1 and expenditure trend is illustrated in figure 2.

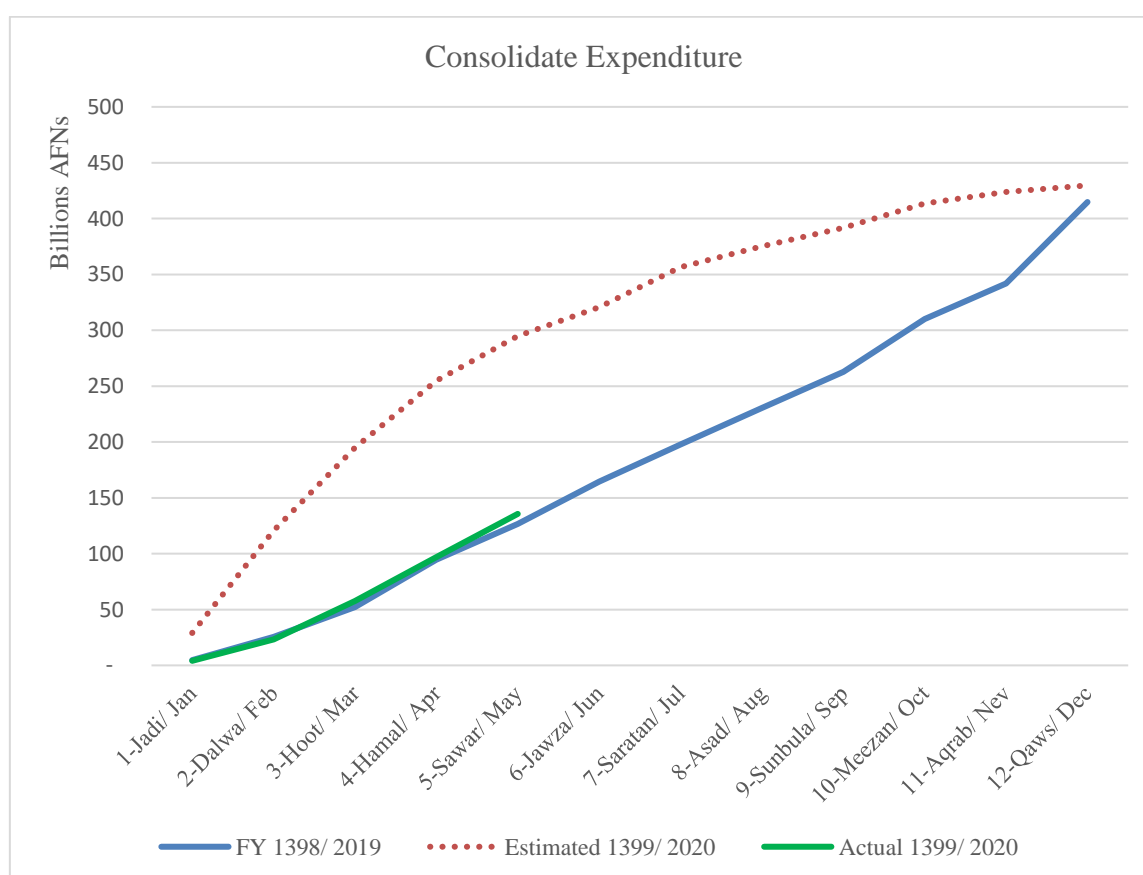


Figure 2- National Budget Expenditure Trends in FY 1399/ 2020

¹ In the expenditure trend chart, in the estimated 1399/2020, the contingency fund and the budget which ministries/Agencies doesn't have plan to spend are not included.

The government's resources and expenditure balance shows a 23% temporary budget deficit. Comparison of government resources and expenditures in the fiscal year 1399/ 2020 till end of Sawr/May shows 31 billion and 783 million AFNs temporary budget deficit. The total resources that collected in this period is 103 billion and 814 million AFNs (total domestic revenue and grants), and total government expenditure is 135 billion and 597 million AFNs. This temporary budget deficit is covered by treasury reserves and opening balance of development funds.

And also the comparison of estimated expenditures and projected resources of fiscal year 1399/ 2020 at the first of the fiscal year shows 12 billion and 397 million AFNs budget deficit. The total government revenue (domestic resources & grants) in the fiscal year 1399/2020 has been projected 433 billion AFNs, and total expenditure has been projected 433 billion AFNs.

Financial Resources

Afghanistan provides its financial resources in three ways; domestic revenue, grants, and loans. Loans contribution in the Afghanistan resources is very low and contribution of the grants is high.

A. Domestic Revenue

Domestic revenue is collected form six main resources; 1) Tax revenue, 2) Custom duty and tax imports, 3) Non-tax revenue, 4) other revenue, 5) Sale of government property, and 6) Social contribution. In Sawr/May other revenue has high portion in domestic revenue with 35%. And social contribution with less than 1% has lowest share in the domestic revenue. More detail on the domestic revenue is shown in table 2 and illustrated on figure 3.

Table 2- resources of domestic revenue and their proportion

Revenue Resources	Revenue	Share of Resources
Tax Revenue	18,215	26%
Customs Duty and taxes imports	6,045	9%
Non Tax Revenue	8,212	12%
Other revenue	23,912	35%
Sale of Government property	12,779	18%
Social Contributions	12	0%
Total	69,176	100%

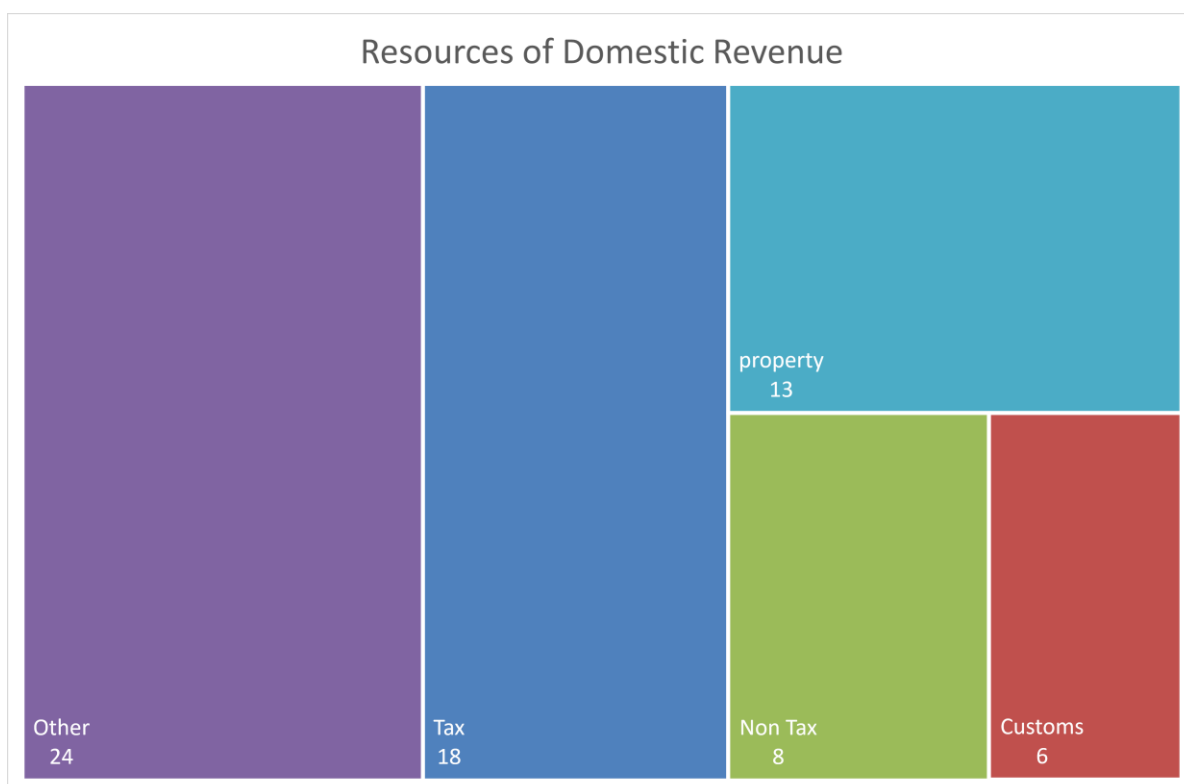


Figure 3- domestic revenue resources in billion AFNs.

B. Grants

Grant has a significant contribution to Afghanistan financial resources. So far, Afghanistan has received 34 billion and 614 million AFNs grant from both sources of foreign governments and international organizations. Foreign governments has the highest contribution with 74% in grants. The sources of grant, their amount and portion of each in received grant is shown in Table 3.

Table 3- Grants Resources in million AFNs

Resource	Sawr 1399/ May 2020	Share of Resource
Grants Foreign governments	25,624	74%
Grants International Organizations	8,990	26%
Total	34,614	100%

C. Loans

The total loans has been received by the Afghan government is 50 million AFNs by the end of Sawr 1399/May 2020 which is listed in table 4.

Table 4- Loans in million AFNs (Jadi 1398- Sawr 1399/January- May 2020)

Loans	Utilized Loan
International Organization Loans	50

Expenditure by Ministries/Agencies

Afghanistan has 63 ministries/agencies which has their own budget in the national budget 1399/2020 and AFMIS.

Ministries and government agencies along with their 1399/2020 budget, planned budget Sawr/May, and actual expenditure by the end of Sawr/May, and expenditure percentages are shown in the table 5.

Table 5- Expenditure by Ministries and Agencies in Million AFNs, Sawr 1399/ May 2020

Ministry/Agency	1399/ 2020 Budget	Sawr/April Budget	Actual	Percentage
Office of the Chief of staff to the president	1,935	1,218	757	39%
Meshrano Jirga	557	267	206	37%
Wolesi Jirga	1,624	739	646	40%
Administrative Office of the President	8,992	7,768	5,894	66%
Supreme Court	3,973	1,715	1,589	40%
President's Protective Service	2,687	1,012	729	27%
General Directorate of Radio and Television of Afghanistan	678	414	196	29%
National Security Council	3,724	3,121	849	23%
Ministry of Finance	14,282	12,092	9,798	69%
State Ministry for Parliamentary Affairs	190	90	74	39%
Ministry of Defense	80,298	54,878	21,223	26%
Ministry of Foreign Affairs	7,145	4,736	3,037	43%
Ministry of Haj & Religious Affairs	1,928	828	496	26%
Ministry of Commerce and Industry	941	456	209	22%
Ministry of Interior	64,886	39,001	19,481	30%
Ministry of Education	38,226	18,246	14,070	37%
Ministry of Higher Education	8,277	4,565	2,599	31%
Ministry of Refugee & Returnees	661	414	223	34%
Afghanistan Central Civil Registration Authority				1%
Ministry of Mines and Petroleum	1,492	679	315	21%
Ministry of Communication and Information Technology	2,877	1,498	240	8%
Ministry of Economy	727	392	213	29%
Ministry of Information and Culture	895	523	251	28%
Ministry of Public Health	20,855	17,335	7,729	37%
Ministry of women affairs	281	130	78	28%
Ministry of Agriculture, Irrigation & Livestock	11,404	8,163	1,670	15%
Technical and Vocational Education Training	2,087	1,031	554	
Ministry of Energy and Water	9,890	7,461	2,427	25%
Ministry of Public Works	18,763	17,641	5,725	31%
Ministry of Rural Rehabilitation and Development	26,616	25,730	3,556	13%
Civil Aviation Authority	5,575	4,935	3,360	60%
Ministry of Transport	337	144	81	24%
Ministry of Borders and Tribal Affairs	575	230	144	25%
Ministry of Labor and Social Affairs	15,489	8,469	4,683	30%
Ministry of Urban Development and Land	5,533	4,242	829	15%
Ministry of Justice	1,030	453	281	27%

Ministry/Agency	1399/ 2020 Budget	Sawr/April Budget	Actual	Percentage
Attorney General Office	3,175	1,539	1,190	37%
Access Commission to Information	54	27	12	14%
State Ministry for Peace	850	242	139	12%
Afghanistan National Standard Authority	159	57	33	21%
Independent Directorate of Local Governance	13,474	8,511	4,494	33%
National Environmental Protection Agency	420	227	108	26%
Afghanistan Academy of Sciences	354	141	103	29%
Independent Administrative Reform and Civil Services Commission	1,618	657	531	33%
General Directorate of Physical Education and Sports	360	180	61	17%
General Directorate of National Security	19,138	9,470	9,438	49%
Supreme and Audit office	559	272	96	17%
Office of State Minister for Disaster Management	284	161	113	40%
Independent Electoral Complaints Commission	394	298	152	38%
Independent Election Commission	646	526	183	28%
National Statistics and Information Authority	1,967	1,407	354	18%
Afghanistan Atomic Energy Commission	117	56	24	21%
General Directorate of Coordination of Kochies Affairs	200	136	48	24%
Kabul Municipality	3,653	1,708	350	10%
Micro Finance Investment Support Facility for Afghanistan	231	117		0%
Afghanistan Urban Water Supply and Canalization Corporation	700	683	296	42%
Da Afghanistan Brishna Shirkat	14,335	12,367	2,430	17%
Capital Region Development Independent Authority	1,881	1,105	214	11%
Independent Commission for Overseeing the Implementation of Constitution	85	37	24	28%
Afghanistan Independent Human Rights Commission	64	33	6	10%
Afghanistan Independent Land Authority	1,348	650	282	21%
Executive Directorate and Secretariat of Ministers Council	632	277	133	21%
Afghanistan Railway Authority	4,169	3,335	573	14%
Contingency Fund	10,062			
Total	446,358	294,836	135,598	30%

Expenditure by Economic Major Codes

Expenditure based on the economic category is divided in five major code; code 21, wages and salaries, code 22, use of goods and services, code 23, interest and repayment of loans, code 24, subsidies and social benefits, and code 25, acquisition of assets.

So far, it is spent more than 135 billion AFNs, which 56% on code 21, wages and salaries, 19% on code 22, goods and services, less than 1% on code 23, interest & repayment of loans, 8% on code 24, subsidies and social benefits, and 17% on code 25 of acquisition of assets has been spent.

Total expenditure in economic codes is shown in figure 4 and full list of ministries/agencies and their spending according to economic codes are listed in the table 6.

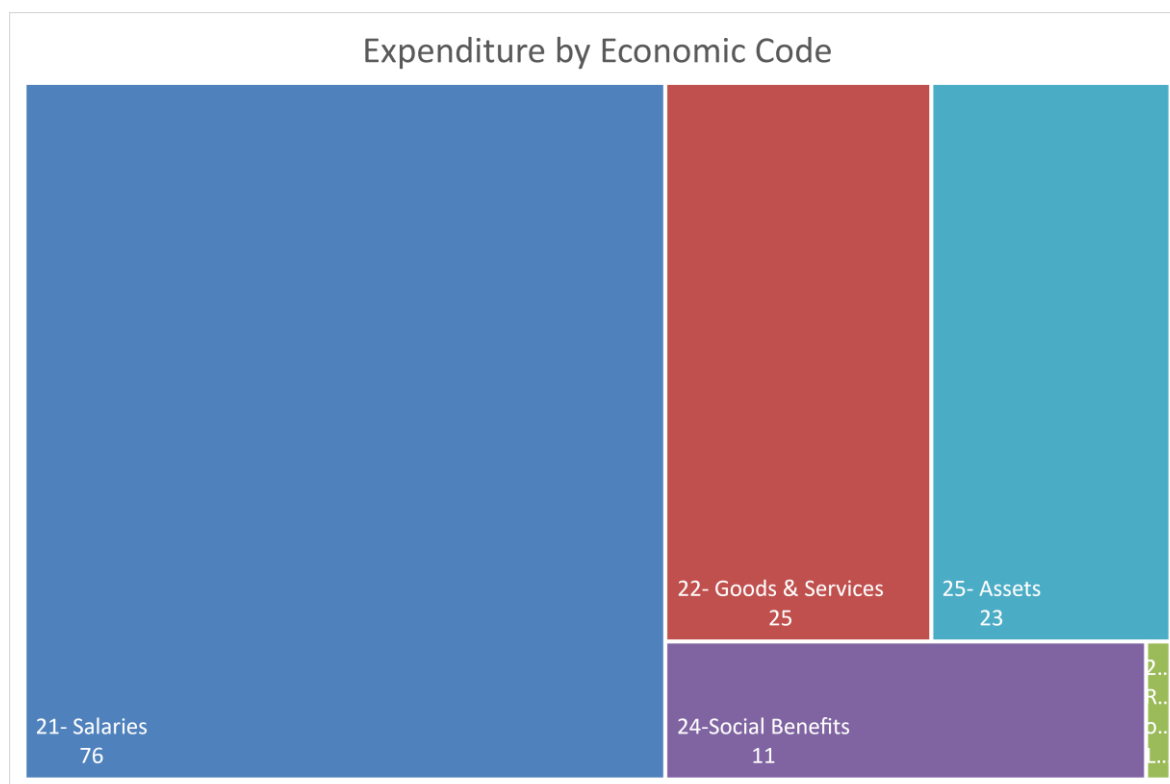


Figure 4- expenditure 1399/2020 by economic major code in billion AFNs

Table 6- Expenditure by Ministries/Agencies and Economic Major Codes, Sawr1399/May 2020 in Million AFNs

Ministry/Agency	21 Wages and Salaries	22 Goods and Services	23 Repayment of Loans	24 Social Benefits	25 Acquisition of Assets	Sum of Expend.
Office of the Chief of staff to the president	702	55				757
Meshrano Jirga	183	22			1	206
Wolesi Jirga	614	32				646
Administrative Office of the President	1,160	322			4,412	5,894
Supreme Court	1,519	69				1,589
President's Protective Service	705	23			1	729
General Directorate of Radio and Television of Afghanistan	140	55				196
National Security Council	779	62		7	1	849
Ministry of Finance	1,032	992	572	6,500	702	9,798
State Ministry for Parliamentary Affairs	64	11				74
Ministry of Defense	19,926	1,167			130	21,223
Ministry of Foreign Affairs	1,742	1,061			234	3,037
Ministry of Haj & Religious Affairs	437	39			20	496
Ministry of Commerce and Industry	136	66			7	209

Ministry/Agency	21 Wages and Salaries	22 Goods and Services	23 Repayment of Loans	24 Social Benefits	25 Acquisition of Assets	Sum of Expend.
Ministry of Interior	16,836	1,911		352	382	19,481
Ministry of Education	12,999	700			371	14,070
Ministry of Higher Education	1,980	530			89	2,599
Ministry of Refugee &Returnees	95	41		87		223
Afghanistan Central Civil Registration Authority						
Ministry of Mines and Petroleum	154	161				315
Ministry of Communication and Information Technology	165	75				240
Ministry of Economy	89	124				213
Ministry of Information and Culture	173	70			8	251
Ministry of Public Health	1,088	6,574			66	7,729
Ministry of women affairs	65	12				78
Ministry of Agriculture, Irrigation & Livestock	442	925			302	1,670
Technical and Vocational Education Training	458	95				554
Ministry of Energy and Water	235	232			1,960	2,427
Ministry of Public Works	186	743			4,796	5,725
Ministry of Rural Rehabilitation and Development	153	1,142			2,261	3,556
Civil Aviation Authority	72	3,053			235	3,360
Ministry of Transport	64	17				81
Ministry of Borders and Tribal Affairs	100	45				144
Ministry of Labor and Social Affairs	436	110		4,136		4,683
Ministry of Urban Development and Land	158	455			216	829
Ministry of Justice	241	40				281
Attorney General Office	1,094	95			1	1,190
Access Commission to Information	9	3				12
State Ministry for Peace	96	43				139
Afghanistan National Standard Authority	24	8				33
Independent Directorate of Local Governance	753	922		107	2,712	4,494
National Environmental Protection Agency	73	33			3	108
Afghanistan Academy of Sciences	97	7				103
Independent Administrative Reform and Civil Services Commission	164	367				531

Ministry/Agency	21 Wages and Salaries	22 Goods and Services	23 Repayment of Loans	24 Social Benefits	25 Acquisition of Assets	Sum of Expend.
General Directorate of Physical Education and Sports	32	28				61
General Directorate of National Security	7,261	1,976			201	9,438
Supreme and Audit office	59	37				96
Office of State Minister for Disaster Management	35	18		60		113
Independent Electoral Complaints Commission	129	19			4	152
Independent Election Commission	169	14				183
National Statistics and Information Authority	171	183				354
Afghanistan Atomic Energy Commission	22	2				24
General Directorate of Coordination of Kochies Affairs	36	12				48
Kabul Municipality Micro Finance Investment Support Facility for Afghanistan		52			298	350
Afghanistan Urban Water Supply and Canalization Corporation		3			293	296
Da Afghanistan Brishna Shirkat		135			2,295	2,430
Capital Region Development Independent Authority	4	79			131	214
Independent Commission for Overseeing the Implementation of Constitution	22	2				24
Afghanistan Independent Human Rights Commission		6				6
Afghanistan Independent Land Authority	175	97			10	282
Executive Directorate and Secretariat of Ministers Council	65	68				133
Afghanistan Railway Authority	17	12			544	573
Total	75,836	25,252	572	11,250	22,687	135,598

Expenditure by Provinces

Expenditures of the Afghanistan government based on location is divided into 34 provinces, central government and offshore payment.

51% of expenditures spent by central government and 49% expenditure is in the provinces.

The full list of provinces includes the budget of 1399/2020 and their expenditures till the end of Sawr 1399/May 2020 is shown in table 7.

Table 7- Expenditure by Provinces, Sawr 1399/May 2020 in Million AFNs

Province	1399/ 2020 Budget	Actual	Percentage
Kabul	17,959	4,307	24%
Nangarhar	18,383	6,529	36%
Kandahar	15,466	5,537	36%
Balkh	13,169	4,195	32%
Herat	16,802	4,815	29%
Paktya	11,854	3,880	33%
Helmand	10,920	2,978	27%
Badakhshan	7,391	1,802	24%
Kunduz	11,491	3,363	29%
Baghlan	5,386	1,779	33%
Takhar	4,820	1,836	38%
Parwan	7,410	2,085	28%
Jawzjan	6,315	2,310	37%
Bamyan	4,786	936	20%
Ghazni	4,389	1,505	34%
Faryab	5,810	1,612	28%
Kunarha	4,523	1,341	30%
Khost	4,167	1,284	31%
Farah	2,786	910	33%
Wardak	3,294	1,330	40%
Kapisa	2,892	1,019	35%
Paktika	2,807	947	34%
Nimroz	2,914	1,311	45%
Logar	2,702	903	33%
Laghman	2,980	1,029	35%
Sar-E- Pul	2,784	914	33%
Ghor	2,935	891	30%
Samangan	3,904	1,134	29%
Daykundi	2,685	839	31%
Zabul	1,851	509	27%
Badghis	3,926	978	25%
Urozgan	1,752	552	31%
Nooristan	1,959	623	32%
Panjsher	2,002	573	29%
Central Ministries	219,769	68,607	31%

Province	1399/ 2020 Budget	Actual	Percentage
Offshore Payments	1,314	434	33%
Contingency Fund	10,062		
Total	446,358	135,598	30%

Expenditure by Programs

The Afghanistan government has 134 programs under 63 budgetary Organizations (ministries/Agencies) for the fiscal year 1399/2020.

The full list of government programs along with their expenditures until the end of Sawr1399/May 2020 are listed in Table 8.

Table 8- Expenditure by programs, Sawr 1399/ May 2020 in Million AFNs

Ministries/Agencies	Program	Expenditure
Office of the Chief of staff to the president		-
	Service Delivery to the president	757
Meshrano Jirga		-
	Parliamentary Affairs	206
Wolesi Jirga		-
	Legislative and Policy Affairs	646
Administrative Office of the President		-
	Coordinating and analyzing of Government's Activity	5,706
	Effective use of Financial Resources on Procurement of items	187
	Peace Affairs	-
Supreme Court		-
	The National Judiciary Affairs	1,589
President's Protective Service		-
	Presidential Protective Service	729
General Directorate of Radio and Television of Afghanistan		-
	Radio and television of Afghanistan broadcasting	196
National Security Council		-
	National Security Council	849
Ministry of Finance		-
	Public Finance Management	8,175
	Revenue Management	483
	Administrations and Operations	1,088
	Policy Management	52
State Ministry for Parliamentary Affairs		-
	Maintaining and Improving of Parliamentary relations	74
Ministry of Defense		-
	Combat forces	21,223
	Supportive forces	-
Ministry of Foreign Affairs		-
	Political and Economic Affairs	64
	consulate and cultural Affairs	24

Administrative & Financial Affairs	2,949
Ministry of Haj & Religious Affairs	-
Islamic Guidance Services.	367
Hajj and Pilgrimage Services	14
Awqaf Services	10
Admin and Finance	105
Ministry of Commerce and Industry	-
Private sector and industry development	29
Trade Policy and Transit	83
Admin and regulatory	97
Ministry of Interior	-
Internal Security	12,437
Detection & Anti-Crime	929
Passport & Traffics Services	76
Supportive Affairs	6,039
Ministry of Education	-
General Education	12,090
Islamic Education	789
Literacy	235
Education Management	949
Technical & Vocational Education and Training	7
Ministry of Higher Education	-
Academic Programs C104	741
Accessibility to higher education and student support program	1,328
Good Governance Program	352
Academic Infrastructures & Facilities Program	178
Ministry of Refugee & Returnees	-
Refugees and asylums	4
Returnees & Displaced persons	113
Administration and Management	106
Afghanistan Central Civil Registration Authority	-
Citizens Identity Confirmation	0
Ministry of Mines and Petroleum	-
Mines Geological Survey	88
Mines Regulation & Enforcement	28
General Administration	157
Policy & Promotion	42
Ministry of Communication and Information Technology	-
Electronic Afghanistan (E- Afghanistan)	91
ICT literacy	11
General Administration & Management	137
Ministry of Economy	-
Economic Policy and Strategy and Monitoring and Evaluation	177
Administration and Management Services	36
Ministry of Information and Culture	-
Culture and Tourism	67

Broadcasting and Youth	50
Finance and management	133
Ministry of Public Health	-
Institutional Development	279
Health Services Provision	6,433
Administrative Support	1,017
Ministry of women affairs	-
Women Support and Strengthening	6
Gender Development & monitoring of Policy	7
Administration and Finance	65
Ministry of Agriculture, Irrigation & Livestock	-
Natural Resource Management	627
Agriculture production and productivity	558
Economic Regeneration	252
Change Management	233
Technical and Vocational Education Training	-
TVET Academic Affairs(Access, Quality and Lifelong learning)	472
Strategic Management and Supportive Services	82
Ministry of Energy and Water	-
Availability of competitively priced electricity for community livelihood and industry development	70
Availability of and accessibility to water for community livelihood and industrial development.	2,247
General Administration	110
Ministry of Public Works	-
Infrastructure	4,018
Road Maintenance	1,649
Administration and Finance	59
Ministry of Rural Rehabilitation and Development	-
Rural Infrastructure	1,166
Economic Development	159
Local Governance	2,037
Institutional Support Program	195
Civil Aviation Authority	-
Civil Aviation Transport Ser.	3,360
Ministry of Transport	-
Transportation	81
Ministry of Borders and Tribal Affairs	-
Social Immunity of Tribes and border affairs alignment	144
Ministry of Labor and Social Affairs	-
Labor Support Program	63
Social affairs program	141
Martyrs and Disabled Affairs Program	4,202
Management and Operations Program	278
Ministry of Urban Development and Land	-
Planning and Urban Development	141
Housing	69
Urban Infrastructure	168

	Operation and Management	451
Ministry of Justice		-
	Juveniles Affairs	10
	Legal services	28
	Legislative Affairs	25
	Administration and Management	219
Attorney General Office		-
	Military Prosecution Office	134
	Prosecution Office of Crimes against Internal and External Security	105
	Civil and Administrative Prosecution	951
Access Commission to Information		-
	strengthening access to information	12
State Ministry for Peace		-
	Reaching to a Dignified and Sustainable Peace	139
Afghanistan National Standard Authority		-
	Quality Infrastructure	7
	Supplement of Standard Services	8
	Administrative	18
Independent Directorate of Local Governance		-
	National Principals for Governance	58
	local governance administration	4,358
	General S+C168port Services	77
National Environmental Protection Agency		-
	Supervision and improvement of environment condition	79
	Formulation and Development of Environmental Laws and Policies	10
	Admin and Finance	19
Afghanistan Academy of Sciences		-
	Academic Researches and establishment of Scientific Infrastructure	103
Independent Administrative Reform and Civil Services Commission		-
	Appointments and Appeals	34
	Public Administration Reform	37
	Capacity Building	20
	Administration & operations	439
General Directorate of Physical Education and Sports		-
	Sports for all	0
	Participate national competition	3
	Financial and Administrative	57
	Football Federation	0
General Directorate of National Security		-
	Security	9,438
Supreme and Audit office		-
	auditing and reporting	96
Office of State Minister for Disaster Management		-
	Disaster Preparedness	113
Independent Electoral Complaints Commission		-

Complaints and objections adjudication	152
Independent Election Commission	-
Election Process	183
National Statistics and Information Authority	-
Collect, Analyses and publish of Data	354
Afghanistan Atomic Energy Commission	-
Development & Application of Nuclear Energy	24
General Directorate of Coordination of Kochies Affairs	-
Kochi Social Services	48
Kabul Municipality	-
Urban Infrastructure	350
Micro Finance Investment Support Facility for Afghanistan	-
Micro Finance Investment Support Facility for Afghanistan	-
Afghanistan Urban Water Supply and Canalization Corporation	-
Water supply and Sewerage	296
Da Afghanistan Brishna Shirkat	-
Power Supply for all Afghanistan	2,430
Capital Region Development Independent Authority	-
Development capital zone	214
Independent Commission for Overseeing the Implementation of Constitution	-
Overseeing the Implementation of Constitution	24
Afghanistan Independent Human Rights Commission	-
Human Rights Support	6
Afghanistan Independent Land Authority	-
Afghanistan Land Alignment Program	282
Executive Directorate and Secretariat of Ministers Council	-
Supervision and Management of the Council of Ministers	133
Afghanistan Railway Authority	-
Infrastructure	573
Total	135,598

Expenditure by COFOG

Government functions under the international standard for the Classification of the Functions of Government (COFOG), are divided into ten main divisions; 1) General Public Services, 2) Defense, 3) Public Order and Safety, 4) Economic Affairs, 5) Environmental Protection, 6) Housing and Community Amenities, 7) Health, 8) Recreation, Culture, and religion, 9) Education, and 10) Social Protection.

So far, defense with 24%, public order and safety with 19%, and economic affairs with 17% have high portion in consolidated expenditure. And environmental protection with nearly 0%, and recreation, culture, and religion with 1%, and housing and community amenities have the lowest portion in the government expenditure.

The full list of government functions with expenditure percentages is given in table 9, it also includes government functions to the group level.

Table 9- Expenditure by COFOG, Sawr 1399/May 2020 in Million AFNs

Functions Of Government	Expenditure	Percentage
Total outlays	135,598	100%
General public services	25,957	19%
Executive and legislative organs, financial and fiscal affair	24,067	18%
Foreign economic aid		0%
General services	1,293	1%
Basic research	103	0%
General public services n.e.c	494	0%
Defense	32,239	24%
Military defense	21,223	16%
Defense n.e.c.	11,016	8%
Public order and safety	22,510	17%
Police services	12,615	9%
Fire-protection services	492	0%
Law courts	3,095	2%
Prisons	1,324	1%
Public order and safety n.e.c.	4,984	4%
Economic affairs	21,269	16%
General economic, commercial and labor affairs	1,185	1%
Agriculture, forestry, fishing and hunting	3,769	3%
Fuel and energy	2,567	2%
Mining, manufacturing and construction	195	0%
Transport	10,497	8%
Communication	240	0%
Other industries	2,730	2%
R&D Economic affairs	86	0%
Environmental protection	345	0%
Waste management		0%
Pollution abatement	3	0%
Protection of biodiversity and landscape	300	0%
Environmental protection n.e.c.	42	0%
Housing and community amenities	1,395	1%
Housing development	69	0%
Community development	579	0%
Water supply	296	0%
Housing and community amenities n.e.c.	451	0%
Health	7,825	6%
Outpatient services	6,122	5%
Hospital services	407	0%
Public health services		0%
Health n.e.c.	1,296	1%
Recreation, culture, and religion	1,006	1%
Recreational and sporting services	60	0%
Cultural services	201	0%

Functions Of Government	Expenditure	Percentage
Broadcasting and publishing services	248	0%
Religious and other community services	496	0%
R&D Recreation, culture and religion		0%
Education	17,380	13%
Pre-primary and primary education	8,044	6%
Secondary education		0%
Post-secondary non-tertiary education	804	1%
Tertiary education		0%
Education not definable by level	1,248	1%
Subsidiary services to education	75	0%
R&D Education	582	0%
Education n.e.c.	6,627	5%
Social protection	5,672	4%
Sickness and disability	665	0%
Old age	43	0%
Survivors	394	0%
Family and children	138	0%
Unemployment		0%
Social exclusion n.e.c.	117	0%
R&D Social protection		0%
Social protection n.e.c.	4,314	3%
Not Elsewhere Classified		0%
Not Elsewhere Classified		0%

Note: Percentage of each function expenditure calculated against all expenditure of government

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